

Article - Education

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§18–19C–01.

- (a) In this subtitle the following words have the meanings indicated.
- (b) “ABLE account” means an account described under § 529A(e) of the Internal Revenue Code.
- (c) “ABLE account contributor” means an individual who contributes money to an ABLE account described under § 529A(e) of the Internal Revenue Code.
- (d) “ABLE account holder” means an individual who has established an account described under § 529A(e) of the Internal Revenue Code and is the designated beneficiary of the account.
- (e) “Board” means the Maryland 529 Board established under § 18–1904 of this title.
- (f) “Designated beneficiary” means an individual described in § 529A(e) of the Internal Revenue Code.
- (g) “Maryland ABLE Program” means a qualified ABLE program described in § 529A(b) of the Internal Revenue Code.
- (h) “Qualified disability expenses” means expenses described in § 529A(e) of the Internal Revenue Code.

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